

terest on all such sums from the time of payment; and if the purchaser has not paid the purchase money or costs or any subsequent taxes, said proceeds shall be applied to the payment of taxes for which said property may have been sold, and all subsequent taxes due thereon and in arrear, with interest on the same according to law, and also the costs of the proceedings; but said sale shall not be set aside if the provisions of the law shall appear to have been substantially complied with, and the burden of proof shall be on the exceptant to show the same to be invalid; and when any sale shall have been finally ratified by the court, as herein provided, the order of ratification shall be conclusive as to the regularity of the treasurer's proceedings therein and of said sale, and shall not be open to inquiry except in case of fraud or collusion in said proceedings and sale on the part of or between the treasurer and the purchaser.】

【176. Whenever any real estate shall be sold for taxes, the owner thereof or any person having any interest in the same, prior to the sale, his heirs, personal representatives or assigns, or his, her or their agent or attorneys, or any mortgagees, or other lien holders, may redeem the same by paying into said court, within the period of twelve calendar months from the date of the sale, for the purchaser, the amount of the purchase money, with interest at the rate of six per centum per annum, from the date of the sales and all proper costs incurred, including a reasonable compensation for counsel fees, not exceeding twenty dollars, to be fixed by the court, or by agreement of the treasurer and the person interested therein.】

【177. When the time for redeeming the property shall have expired and the same has not been redeemed, the said treasurer shall, by a good and sufficient deed, executed and acknowledged according to law, convey the property sold, if the purchase money has been paid, and if the court has finally ratified such sale, unto the purchaser or purchasers thereof, their heirs or assigns; and if the treasurer, who made the sale, be dead or out of office when the time for conveying the property has arrived, his successor then in office shall convey the same.】

【179. The treasurer shall receive in addition to his regular compensation from Dorchester County, the following fees: For advertising real property for sale under the provisions of this Act, if the property be sold, the treasurer shall receive a fee of three dollars and five per cent. of the gross amount of sales, with his expenses, as provided in this Act, which shall be payable only out of the proceeds of any sale made to enforce the payment of taxes, and which shall be included in the cost and expenses of said sale; but if the payment be made after advertisement and before the sale, only the fee of three dollars shall be charged by the said treasurer, in addition to the expenses already accrued; and said treasurer shall receive a fee of fifty cents for making a statement of any taxes due on personal property when said taxes are to be collected by the sheriff or constable under the provisions of Sections 172 and 173 of this Article, and the sheriff or constable shall include said fee in the cost of said collection; and in all cases of the sale of real estate by the treasurer under the provisions of this Act there shall be allowed the said treasurer from the proceeds of the sale in addition to other fees and expenses a reasonable sum for counsel fees, not exceeding twenty dollars, to be fixed by the court or agreement of the treasurer and the person interested therein, for reporting said sale to and pro-